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Economic and Social Council

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Agenda item 13 (h)
Economic and environmental questions: international cooperation in tax matters

Draft resolution submitted by the Vice-President of the Council, Jean-Marc Hoscheit (Luxembourg), on the basis of informal consultations

Committee of Experts on International Cooperation in Tax Matters

The Economic and Social Council,

Recalling its resolution 2004/69 of 11 November 2004, in which the Council decided that the Ad Hoc Group of Experts on International Cooperation in Tax Matters would be renamed the Committee of Experts on International Cooperation in Tax Matters,

Recognizing the call made in the Monterrey Consensus of the International Conference on Financing for Development for the strengthening of international tax cooperation through enhanced dialogue among national tax authorities and greater coordination of the work of the concerned multilateral bodies and relevant regional organizations, giving special attention to the needs of developing countries and countries with economies in transition,[1]

Recalling the report of the Secretary-General on the implementation of and follow-up to commitments and agreements made at the International Conference on Financing for Development[2] and the recommendations contained therein,

Recognizing the need for an inclusive, participatory and broad-based dialogue on international cooperation in tax matters,

Noting the activities developing within the concerned multilateral bodies and relevant subregional and regional organizations,

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[1] *Report of the International Conference on Financing for Development, Monterrey, Mexico, 18-22 March 2002* (United Nations publication, Sales No. E.02.II.A.7), chap. I, resolution 1, annex, para. 64.

[2] A/58/216.

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1. *Takes note* of the report of the Committee of Experts on International Cooperation in Tax Matters on its third session[3] and the significant progress of the Committee's work;

2. *Takes note also* of the report of the Secretary-General on financing of the Committee of Experts on International Cooperation in Tax Matters,[4] taking into account the issues raised by the Committee at its second and third sessions;

3. *Recognizes* that the Committee agreed to create, as necessary, ad hoc subcommittees composed of experts and observers who would work according to the Committee's rules of procedure to prepare and determine the supporting documentation for the agenda items, including requests for papers by independent experts, for consideration at its regular session;

4. *Notes* that five subcommittees on substantive matters, namely, the improper use of treaties, the definition of permanent establishment, the exchange of information, including a possible code of conduct on cooperation in combating international tax evasion, dispute resolution and the treatment of Islamic financial instruments, and two working groups, on the revision of the United Nations Manual for the Negotiation of Bilateral Tax Treaties and on general issues in the revision of commentaries, have been created and are currently working intersessionally;

5. *Notes* the importance of adequate representation from developing countries in the meetings of the subcommittees and working groups, and in this regard invites the Secretary-General to intensify efforts to seek appropriate resources;

6. *Also notes* the establishment of the trust fund by the Secretary-General to supplement regular budget resources, and urges all Member States and relevant organizations to contribute generously to the fund;

7. *Invites* the Committee to work with the Secretariat on organizing training workshops, in collaboration with concerned multilateral bodies, regional, subregional and relevant international organizations, for developing countries and countries with economies in transition as part of the work required to carry out its mandate, which includes making recommendations on capacity-building and providing technical assistance, providing that funding is available from the trust fund;

8. *Decides* that the fourth session of the Committee shall be convened in Geneva from 20 to 24 October 2008;

9. *Approves* the provisional agenda for the fourth session of the Committee as contained in its report on its third session.[5]

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[3] *Official Records of the Economic and Social Council, 2007, Supplement No. 45* (E/2007/45).

[4] E/2008/4.

[5] *Official Records of the Economic and Social Council, 2007, Supplement No. 45* (E/2007/45), para 78.